UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

Plaintiff fortide Growth and Oppertunity Fund

Defendant Gigabean Corporation

which are publicly held.

Case No. 07 (1V 6990

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for (a private non-governmental party) certifies Defordant that the following are corporate parents, affiliates and/or subsidiaries of said party,

Gigabean Service Corporation

Signature of Attorney

Attorney Bar Code:

TK 8938